

		FOR OFF USE					

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2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2005)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: <u>0010058</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER															
Facility Name: <u>Illinois Knights Templar Ha</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>08/01/04</u> to <u>07/31/05</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.															
Address: <u>450 Fulton Street, PO Box 49</u> <u>Paxton</u> <u>60957</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.															
County: <u>Ford</u>																	
Telephone Number: <u>217-379-2116</u> Fax # <u>217-379-3000</u>																	
IDPA ID Number: <u>370724685001</u>																	
Date of Initial License for Current Owners: <u>08/01/1954</u>																	
Type of Ownership:																	
<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT																	
<input checked="" type="checkbox"/> Charitable Corp.																	
<input type="checkbox"/> Trust																	
IRS Exemption Code <u>501(c)(3)</u>																	
<input type="checkbox"/> PROPRIETARY																	
<input type="checkbox"/> Individual																	
<input type="checkbox"/> Partnership																	
<input type="checkbox"/> Corporation																	
<input type="checkbox"/> "Sub-S" Corp.																	
<input type="checkbox"/> Limited Liability Co.																	
<input type="checkbox"/> Trust																	
<input type="checkbox"/> Other																	
<input type="checkbox"/> GOVERNMENTAL																	
<input type="checkbox"/> State																	
<input type="checkbox"/> County																	
<input type="checkbox"/> Other																	
In the event there are further questions about this report, please contact Name: <u>Charles Fischer</u> Telephone Number: <u>(312) 384-6000</u> Please send copies of desk review and audit adjustments to address on this page		<table border="1"> <tr> <td rowspan="2"> Officer or Administrator of Provider </td> <td>(Signed) _____</td> </tr> <tr> <td>(Date) _____</td> </tr> <tr> <td rowspan="2"> Paid Preparer </td> <td>(Type or Print Name) _____</td> </tr> <tr> <td>(Title) _____</td> </tr> <tr> <td rowspan="5"> SEE ACCOUNTANTS' COMPILATION REPORT </td> <td>(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u></td> </tr> <tr> <td>(Date) _____</td> </tr> <tr> <td>(Print Name and Title) _____</td> </tr> <tr> <td>(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u></td> </tr> <tr> <td>(Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u></td> </tr> <tr> <td colspan="2"> MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630 </td> </tr> </table>		Officer or Administrator of Provider	(Signed) _____	(Date) _____	Paid Preparer	(Type or Print Name) _____	(Title) _____	SEE ACCOUNTANTS' COMPILATION REPORT	(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u>	(Date) _____	(Print Name and Title) _____	(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u>	(Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u>	MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630	
Officer or Administrator of Provider	(Signed) _____																
	(Date) _____																
Paid Preparer	(Type or Print Name) _____																
	(Title) _____																
SEE ACCOUNTANTS' COMPILATION REPORT	(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u>																
	(Date) _____																
	(Print Name and Title) _____																
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MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630																	

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

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Facility Name & ID Number Illinois Knights Templar Ha# 0010058 Report Period Beginning: 08/01/04 Ending: 07/31/05

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>71</u>	Skilled (SNF)	<u>71</u>	<u>25,915</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>4</u>	Intermediate (ICF)	<u>4</u>	<u>1,460</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>75</u>	TOTALS	<u>75</u>	<u>27,375</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>10,128</u>	<u>9,108</u>	<u>2,051</u>	<u>21,287</u>	8
9	SNF/PED					9
10	ICF	<u>1,252</u>			<u>1,252</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>11,380</u>	<u>9,108</u>	<u>2,051</u>	<u>22,539</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 82.33%

SEE ACCOUNTANTS' COMPILATION REPORT

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☒NO ☐

I. On what date did you start providing long term care at this location

Date started 08/01/1954

J. Was the facility purchased or leased after January 1, 1978?

YES ☐

Date _____

NO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 34and days of care provided 2,051Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year

YES ☒NO ☐Tax Year: 07/31/2005 Fiscal Year: 07/31/2005

* All facilities other than governmental must report on the accrual basis

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Illinois Knights Templar Ha # 0010058 Report Period Beginning: 08/01/04 Ending: 07/31/05

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	260,227	10,279	6,078	276,584		276,584		276,584		1
2	Food Purchase		100,650		100,650		100,650	(5,758)	94,892		2
3	Housekeeping	134,631	11,491		146,122		146,122	(500)	145,622		3
4	Laundry	45,738	8,783	4,607	59,128		59,128		59,128		4
5	Heat and Other Utilities			77,583	77,583		77,583		77,583		5
6	Maintenance	97,416	11,184	50,516	159,116		159,116		159,116		6
7	Other (specify):*										7
8	TOTAL General Services	538,012	142,387	138,784	819,183		819,183	(6,258)	812,925		8
	B. Health Care and Programs										
9	Medical Director			8,400	8,400		8,400		8,400		9
10	Nursing and Medical Records	892,060	90,989	74,725	1,057,774		1,057,774		1,057,774		10
10a	Therapy		1,215	150,894	152,109		152,109		152,109		10a
11	Activities	67,916	3,363	3,116	74,395		74,395		74,395		11
12	Social Services	32,770	58	2,872	35,700		35,700		35,700		12
13	CNA Training										13
14	Program Transportation	8,723			8,723		8,723		8,723		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,001,469	95,625	240,007	1,337,101		1,337,101		1,337,101		16
	C. General Administration										
17	Administrative	53,417			53,417		53,417		53,417		17
18	Directors Fees										18
19	Professional Services			168,724	168,724		168,724	(9,080)	159,644		19
20	Dues, Fees, Subscriptions & Promotion			17,109	17,109		17,109	(282)	16,827		20
21	Clerical & General Office Expense	128,147	61,191	7,319	196,657		196,657	(6,138)	190,519		21
22	Employee Benefits & Payroll Taxes			802,125	802,125		802,125		802,125		22
23	Inservice Training & Education			1,545	1,545		1,545		1,545		23
24	Travel and Seminars			8,575	8,575		8,575		8,575		24
25	Other Admin. Staff Transportation			4,901	4,901		4,901		4,901		25
26	Insurance-Prop.Liab.Malpractice			104,883	104,883		104,883		104,883		26
27	Other (specify):*										27
28	TOTAL General Administration	181,564	61,191	1,115,181	1,357,936		1,357,936	(15,500)	1,342,436		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,721,045	299,203	1,493,972	3,514,220		3,514,220	(21,758)	3,492,462		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number **Illinois Knights Templar Ha**

#0010058

Report Period Beginning:

08/01/04

Ending:

07/31/05

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			145,323	145,323		145,323		145,323			30
31	Amortization of Pre-Op. & Org											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicle			180	180		180		180			35
36	Other (specify): ^a											36
37	TOTAL Ownership			145,503	145,503		145,503		145,503			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:		43,568		43,568		43,568		43,568			39
40	Barber and Beauty Shops	19,200	1,602	608	21,410		21,410		21,410			40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			41,063	41,063		41,063		41,063			42
43	Other (specify): ^a Nonallowable Costs	3,717	5,303	249,292	258,312		258,312	(258,312)				43
44	TOTAL Special Cost Centers	22,917	50,473	290,963	364,353		364,353	(258,312)	106,041			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,743,962	349,676	1,930,438	4,024,076		4,024,076	(280,070)	3,744,006			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals	(2,077)	2		4
5	Telephone, TV & Radio in Resident Room	(4,987)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(2,645)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(104,208)	43		24
25	Fund Raising, Advertising and Promotion				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employee				27
28	Yellow Page Advertising	(6,046)	43		28
29	Other-Attach Schedule See page 5a	(160,107)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (280,070)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (280,070)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport		x	\$		38
39						39
40	Gift and Coffee Shop		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Illinois Knights Templar Ha
Provider #: 0010058
08/01/04 to 07/31/05

Schedule 5A

VI. Adjustment Detail
Line 29 - Other

<u>Non-allowable expenses</u>	<u>Amount</u>	<u>Reference</u>
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	<u> </u>	
	<u> </u>	

SEE ACCOUNTANTS' COMPILATION REPORT

Illinois Knights Templar Ha

ID# 0010058

Report Period Beginning: 08/01/04

Ending: 07/31/05

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1		\$		1
2				2
3				3
4	Laboratory Outside Services	(9,744.00)	43	4
5	Seasonal Mailer Expense	(13,115.00)	43	5
6	Disallowed Dues & Subscriptions	(282.00)	20	6
7	Marketing Promotional Items	(2,005.00)	43	7
8	Marketing Miscellaneous Expense	(520.00)	43	8
9	Marketing Travel Expense	(360.00)	43	9
10	Marketing Funeral Expense	(149.00)	43	10
11	Medicaid Settlement Expense	(51,622.00)	43	11
12	Gain/Loss on Fixed Assets	(5,244.00)	43	12
13	Disallow CLU Wage Expense	(2,881.00)	43	13
14	Disallow CLU Supplies Expense	(5,303.00)	43	14
15	Disallow CLU Other Expense	(32,078.00)	43	15
16	Disallow Townhouse Wage Expense	(836.00)	43	16
17	Disallow Townhouse Other Expense	(13,854.00)	43	17
18	Disallow Rental House Expense	(2,715.00)	43	18
19	Disallowed Out of Period Legal Fees	(9,080.00)	19	19
20	Offset Food Expense	(3,681.00)	2	20
21	Offset Housekeeping Supplies	(500.00)	3	21
22	Offset Miscellaneous Expense	(6,138.00)	21	22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(160,107)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Illinois Knights Templar Ha

0010058

Report Period Beginning:

08/01/04

Ending:

07/31/05

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(5,758)	0	0	0	0	0	0	0	0	0	0	(5,758)	2
3	Housekeeping	(500)	0	0	0	0	0	0	0	0	0	0	(500)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(6,258)	0	0	0	0	0	0	0	0	0	0	(6,258)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(9,080)	0	0	0	0	0	0	0	0	0	0	(9,080)	19
20	Fees, Subscriptions & Promotions	(282)	0	0	0	0	0	0	0	0	0	0	(282)	20
21	Clerical & General Office Expenses	(6,138)	0	0	0	0	0	0	0	0	0	0	(6,138)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(15,500)	0	0	0	0	0	0	0	0	0	0	(15,500)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(21,758)	0	0	0	0	0	0	0	0	0	0	(21,758)	29

Summary B

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

[illegible]

Facility Name & ID Number Illinois Knights Templar H2

0010058

Report Period Beginning: 08/01/04 Ending: 07/31/05

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See attached schedule						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☒ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$	\$	1
2	V				N/A				2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Illinois Knights Templar Ha # 0010058 Report Period Beginning: 08/01/04 Ending: 07/31/05

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2					N/A						2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Illinois Knights Templar Ha# 0010058

Report Period Beginning:

08/01/04

Ending:

07/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number (_____)

Fax Number (_____)

B. Show the allocation of costs below. If necessary, please attach worksheets

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3	N/A								3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2	3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO				Original	Balance			
	A. Directly Facility Related										
	Long-Term										
1							\$	\$		\$	1
2											2
3											3
4											4
5											5
	Working Capital										
6											6
7											7
8											8
9	TOTAL Facility Related						\$	\$		\$	9
	B. Non-Facility Related*										
10											10
11											11
12											12
13											13
14	TOTAL Non-Facility Related						\$	\$		\$	14
15	TOTALS (line 9+line14)						\$	\$		\$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

B. Real Estate Taxes

13	FROM R. E. TAX STATEMENT FOR 2004	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity. **This denial must be no more than four years old at the time the cost report is filed.**

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Illinois Knights Templar Ha COUNTY Ford

FACILITY IDPH LICENSE NUMBER 0010058

CONTACT PERSON REGARDING THIS REPORT Kathy Swan

TELEPHONE 217-379-2116 FAX #: 217-379-3000

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u> </u>	<u>N/A</u>	\$ <u> </u>	\$ <u> </u>
2. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
3. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
4. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
TOTALS		\$ <u> </u>	\$ <u> </u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Illinois Knights Templar Ha

0010058 Report Period Beginning:

08/01/04 Ending:

07/31/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 40,268 B. General Construction Type: Exterior Brick Frame Fire Resistant Number of Stories 2C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

Illinois Knights Templar Home - Townhouse Apartments; 2862 Sq Ft; 4 unitsIllinois Knights Templar Home - Congregate Living Units (CLU's); 3330 Sq Ft; 11 unitsF. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized N/A
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>	<u>120,000</u>	<u>1952</u>	<u>\$ 23,000</u>	<u>1</u>
2	<u>Garage</u>	<u>7,850</u>	<u>1951</u>	<u>3,204</u>	<u>2</u>
3	TOTALS	127,850		\$ 26,204	3

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 12

Facility Name & ID Number Illinois Knights Templar H2

0010058

Report Period Beginning:

08/01/04

Ending:

07/31/05

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	13			1963	\$ 155,247	\$	40	\$		\$ 155,247	4
5	37			1975	825,217	20,630	40	20,630		639,530	5
6	6			1987	587,238	14,681	40	14,681		278,939	6
7	4			1992	64,239	1,606	40	1,606		22,484	7
8	15			1996	1,292,665	32,317	40	32,317		80,213	8
	Improvement Type**										
9	Doors			1977	10,621		15			10,621	9
10	Parking Lights			1977	5,523		8			5,523	10
11	Improvements			1978	40,262	1,007	40	1,007		27,761	11
12	Generator			1979	12,921		20			12,921	12
13	Generator			1980	26,890		20			26,890	13
14	Roof			1980	32,948		20			32,948	14
15	Roof - Nurses Station			1981	22,000		20			22,000	15
16	Basement Renovation			1981	20,614		40			20,614	16
17	Air Conditioner Installation			1982	1,271		5			1,271	17
18	Carpeting - Administrators House			1982	365		5			365	18
19	Laundry Room - Plumbing & Heating			1982	9,799	245	25	245		9,261	19
20	Electrical Updates			1984	1,405		18			1,405	20
21	Water Heater			1984	1,430		10			1,430	21
22	Garage			1985	6,015	150	25	150		4,638	22
23	Furnace - Administrators House			1985	1,522		15			1,522	23
24	5 Room Renovation			1988	144,260	3,607	40	3,607		61,319	24
25	Resurface Parking Lots & Drives			1988	12,875		8			12,875	25
26	Patio			1989	9,000		15			9,000	26
27	Solarium			1989	21,547		15			21,547	27
28	Remodel Day Room			1989	3,558		15			3,558	28
29	Install Catch Basins			1989	790	20	20	20		660	29
30	New Sidewalk			1989	890		15			890	30
31	Sidewalk & Ramp			1990	1,090		15			1,090	31
32	Rewire Garage			1992	3,238	81	20	81		2,187	32
33	Install New Hot Water Supply			1992	3,039	76	20	76		1,900	33
34	Land Improvement - Cleared Site For Garage			1992	1,540		10			1,540	34
35	Garage			1992	39,976	999	15	999		39,141	35
36	Wall Replacement			1993	71,464	1,787	40	1,787		21,443	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Land Improvement -Removal Of Tanl	1993	\$ 2,500	\$	10	\$	\$	2,500	37
38	Roof Insulation	1993	15,800	395	15	395		13,031	38
39	Roof Insulation and Replace Skylight	1993	6,672	167	15	167		5,507	39
40	Wallpaper, Lights, Sashes - Adm House	1993	3,531		5			3,531	40
41	Sump Pump & Pit -Adm House	1993	815		10			815	41
42	Repaired Generator	1994	5,156	129	20	129		3,787	42
43	Wallpaper, Blinds, Cabinets - Adm House	1994	2,338		5			2,338	43
44	Land Improvement - Repaired Water Main	1994	1,063	27	25	27		500	44
45	Land Improvement - Sidewalk	1994	1,721	43	15	43		1,308	45
46	Air Conditioner in Dining Room	1994	4,801		5			4,801	46
47	Rewired Cable	1995	875		5			875	47
48	Tile In Front Entrance, Intermediate Rooms & House	1995	7,408	185	20	185		3,885	48
49	Land Improvement - Transplanted Tree	1995	275	7	20	7		147	49
50	Replace Fire System	1995	2,915		10			2,915	50
51	Installed New Shower	1996	647	16	10	16		584	51
52	Installed Garage Door & Asbestos Analysis	1996	1,254	31	20	31		598	52
53	Land Improvement - Repaired Water Main	1996	1,002	25	25	25		385	53
54	Remodeled Dining Room - Wallpaper	1996	550		5			550	54
55	Replaced Tile In Bath #1	1996	685	17	20	17		313	55
56	Installed New Fire Door	1996	4,321	108	15	108		2,700	56
57	Wallpaper & Blinds In Dining Room - Adm House	1996	2,136		5			2,136	57
58	Repaired Generator	1996	2,217	55	18	55		1,162	58
59	Replace Piping From Hot Water Heater	1996	603	15	20	15		285	59
60	Wallpaper & Jacks In Master Bedroom - Adm House	1997	785		5			785	60
61	Run New Water Line In Mechanical Room	1997	2,643	66	15	66		1,474	61
62	Installed New Door Alarms In 1995 Addition	1997	1,752	44	10	44		1,444	62
63	Increased Value Of Land - Demolition Of Old House	1997	51,268						63
64	Maintenance Equipment	2003	937	23	10	23		211	64
65	Wallpaper And Tile In Solarium	1997	2,586		5			2,586	65
66	Installed Wallpaper	1997	392	10	20	10		322	66
67	Installed New Water Line	1997	3,336	83	20	83		1,653	67
68	Installed Mop Sink & Ductwork For Furnace	1997	2,508	63	20	63		1,063	68
69	Land Improvement - Removed Tree	1997	860	22	20	22		366	69
70	TOTAL (lines 4 thru 69)		\$ 3,567,811	\$ 78,737		\$ 78,737	\$	\$ 1,597,290	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 3,567,811	\$ 78,737		\$ 78,737		\$ 1,597,290	1
2	Replaced Water & Sewer Lines, Sink, Faucet & Countertop	1998	3,511	88	20	88		1,246	2
3	Installed Mini-Blinds in Breakroom	1998	904		5			904	3
4	Land Improvement	1998	3,239		20			3,329	4
5	Land Improvement - Planted Trees	1998	699	17	20	17		239	5
6	Repaired Generator	1998	1,925	48	20	48		656	6
7	Installed Closet Dividers	1998	474	12	15	12		215	7
8	Repaired Roof	1998	633	16	10	16		410	8
9	Installed Oxygen Ventilation System	1998	2,980	75	20	75		981	9
10	Installed Carpet	1998	680		5			680	10
11	Land Improvement - Tested & Upgraded Fuel Tank	1998	8,050	201	25	201		2,160	11
12	Landscaping	1998	300		5			300	12
13	Concrete Driveway	1999	8,000	200	10	200		4,600	13
14	Roof Improvements on 1975 Addition	1999	4,776	119	10	119		2,748	14
15	Roof Improvements on 1988 Dining Room Addition	1999	10,528	263	10	263		6,055	15
16	Pavillion	1999	14,214	355	25	355		2,915	16
17	Electric Improvements on the 1995 Addition	1999	4,762	119	20	119		1,190	17
18	Kitchen Fire System	1999	1,797	45	10	45		855	18
19	Pavillion Lights	2000	1,235	31	10	31		589	19
20	Building Improvement Original Memorial Monumer	2000	746	19	40	19		126	20
21	Building Improvement Original BTU Heat Pump	2000	1,988	50	40	50		250	21
22	Building Improvements 1988 New Wander Guard Systen	2000	11,990	300	40	300		1,500	22
23	Land Improvement Sidewalk and Par	2001	2,300	58	15	58		670	23
24	Building Improvement 1975 PTAC Chassis	2002	25,807	645	40	645		2,580	24
25	Garage Door	2002	675	17	10	17		221	25
26	Building Improvements - Handrail	2002	1,480	37	10	37		481	26
27	Water Heater	2002	2,378	59	10	59		773	27
28	Smoke Damper	2002	605	15	10	15		204	28
29	Transformer	2002	206	5	10	5		68	29
30	Building Improvements - Roofing	2003	140,166	3504	40	3,504		10,512	30
31	Room Furnishings	2003	1,248	31	10	31		281	31
32	Building Improvements - Original Building	2004	17,366	434	40	434		868	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,843,473	\$ 85,500		\$ 85,500		\$ 1,645,896	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,843,473	\$ 85,500		\$ 85,500	\$	\$ 1,645,896	1
2									2
3	PTAC Unit	2004	2,848	71	40	71		71	3
4	Door	2005	1,806	15	40	15		15	4
5	Water supply & pipe	2005	1,500	12	40	12		12	5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,849,627	\$ 85,598		\$ 85,598	\$	\$ 1,645,994	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number: Illinois Knights Templar H:

0010058

Report Period Beginning:

08/01/04

Ending:

07/31/05

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component/ Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 637,903	\$ 58,637	\$ 58,637		10	\$ 556,339	71
72	Current Year Purchases	10,879	1,088	1,088		10	1,088	72
73	Fully Depreciated Assets	144,110					144,110	73
74								74
75	TOTALS	\$ 792,892	\$ 59,725	\$ 59,725			\$ 701,537	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility-Patient Car	Ford Aerotech,1980	1980	\$ 35,800					\$ 35,800	76
77	Facility-Maintenance	Chevy S-10,1988	1988	10,077					10,077	77
78	Facility-Patient Car	Buick Century,1993	1993	14,491					14,491	78
79										79
80	TOTALS			\$ 60,368					\$ 60,368	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 4,729,091	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 145,323	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 145,323	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,407,899	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Townhouse 1975	\$ 109,034	\$ 2,726	\$ 77,486	86
87	Congregate Living Units, 1998	405,870	10,147	278,799	87
88					88
89					89
90					90
91	TOTALS	\$ 514,904	\$ 12,873	\$ 356,285	91

G. Construction-in-Progres

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

SEE ACCOUNTANTS' COMPILATION REPORT

** This must agree with Schedule V line 30, column f

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
 If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
 This amount was calculated by dividing the total amount to be amortized
 by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO
 16. Rental Amount for movable equipment: \$ \$ 180 Description: Nursing Equipment - \$180

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18	<u>N/A</u>				18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:
 Beginning
 Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u> </u> /2006	\$ <u> </u>
13.	<u> </u> /2007	\$ <u> </u>
14.	<u> </u> /2008	\$ <u> </u>

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA <u> </u></p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA <u> </u></p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefit.
(c) For in-house training programs only. Do not include fringe benefit.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities:

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	L10A, C2 & 3	hrs	\$	1,082	\$ 66,437	\$ 1,036	1,082	\$ 67,473	1
2	Licensed Speech and Language Development Therapist	L10A, C3	hrs		97	5,622		97	5,622	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10A, C2 & 3	hrs		1,070	78,835	179	1,070	79,014	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescripts				43,568		43,568	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10	Academic Education		hrs							10
11	Exceptional Care Program									11
12										12
13	Other (specify):									13
14	TOTAL			\$	2,249	\$ 150,894	\$ 44,783	2,249	\$ 195,677	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Illinois Knights Templar Ha

Provider #: 0010058

08/01/04 to 07/31/05

Schedule 16A

XIV. Special Services

Line 13 Other (specify):

<u>Service</u>	<u>Line Reference</u>	<u>Outside Practioner Units</u>	<u>Cost</u>	<u>Supplies</u>
----------------	---------------------------	-------------------------------------	-------------	-----------------

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 47,546	\$ 47,546	1
2	Cash-Patient Deposits			2
	Accounts & Short-Term Notes Receivable-			
3	Patients (less allowance 90,000)	500,955	500,955	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	34,131	34,131	6
7	Other Prepaid Expenses	21,702	21,702	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
	TOTAL Current Assets			
10	(sum of lines 1 thru 9)	\$ 604,334	\$ 604,334	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	82,951	26,204	13
14	Buildings, at Historical Cost	3,875,945	3,814,521	14
15	Leasehold Improvements, at Historical Cost	35,106	35,106	15
16	Equipment, at Historical Cost	725,538	853,260	16
17	Accumulated Depreciation (book methods)	(2,348,426)	(2,407,899)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Net F/A - CLU & Townhomes</u>	167,324	158,619	23
	TOTAL Long-Term Assets			
24	(sum of lines 11 thru 23)	\$ 2,538,438	\$ 2,479,811	24
	TOTAL ASSETS			
25	(sum of lines 10 and 24)	\$ 3,142,772	\$ 3,084,145	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 78,240	\$ 78,240	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	138,445	138,445	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	15,142	15,142	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See attached Schedule 17A</u>	42,613	42,613	36
37				37
	TOTAL Current Liabilities			
38	(sum of lines 26 thru 37)	\$ 274,440	\$ 274,440	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
	TOTAL Long-Term Liabilities			
45	(sum of lines 39 thru 44)	\$	\$	45
	TOTAL LIABILITIES			
46	(sum of lines 38 and 45)	\$ 274,440	\$ 274,440	46
	TOTAL EQUITY(page 18, line 24)	\$ 2,868,332	\$ 2,809,705	47
	TOTAL LIABILITIES AND EQUITY			
48	(sum of lines 46 and 47)	\$ 3,142,772	\$ 3,084,145	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Illinois Knights Templar Ha
Provider #: 0010058
08/01/04 to 07/31/05

Schedule 17A

XV. Balance Sheet
Line 36: Other Current Liabilities

Security deposit	10,665	10,665
Employee insurance	10,468	10,468
Accrued legal expenses	12,940	12,940
Other accrued expenses	8,540	8,540
	<hr/>	<hr/>
	<u>42,613</u>	<u>42,613</u>

See Accountants' Compilation Report

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,882,530	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,882,530	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,078,262)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,078,262)	17
	B. Transfers (Itemize):		
18	Administrative Fund Transfer	1,064,064	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 1,064,064	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,868,332	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 19

Facility Name & ID Number Illinois Knights Templar Ha

0010058

Report Period Beginning: 08/01/04

Ending: 07/31/05

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached

Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses

1			
	Revenue	Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 2,809,834	1
2	Discounts and Allowances for all Levels	(320,734)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,489,100	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	229,463	6
7	Oxygen	470	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 229,933	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	10,497	13
14	Non-Patient Meals	2,077	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	7,500	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	3,152	19
20	Radiology and X-Ray		20
21	Other Medical Services	83,947	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 107,173	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income**		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See attached Schedule 19A	119,608	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 119,608	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 2,945,814	30

2			
	Expenses	Amount	
A. Operating Expenses			
31	General Services	819,183	31
32	Health Care	1,337,101	32
33	General Administration	1,357,936	33
B. Capital Expense			
34	Ownership	145,503	34
C. Ancillary Expense			
35	Special Cost Centers	323,290	35
36	Provider Participation Fee	41,063	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,024,076	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,078,262)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,078,262)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

**** Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Illinois Knights Templar Ha
Provider #: 0010058
08/01/04 to 07/31/05

Schedule 19A

XVII. Income Statement
Line 28: Settlement Income

Monthly service fees	97,844
Clearing account	10,919
Contributions	526
Housekeeping for townhomes	500
Banquet and pilgrimage	3,671
Miscellaneous income	6,138
Cookbook income	10
	<hr/>
	<u>119,608</u>

See Accountants' Compilation Report

Facility Name & ID Number Illinois Knights Templar Hc# 0010058Report Period Beginning: 08/01/04Ending: 07/31/05

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,716	1,812	\$ 44,166	\$ 24.37	1
2	Assistant Director of Nursing	1,859	2,099	48,562	23.14	2
3	Registered Nurses	6,189	6,589	144,122	21.87	3
4	Licensed Practical Nurses	9,660	10,421	181,488	17.42	4
5	CNAs & Orderlies	41,572	44,156	461,056	10.44	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,927	2,136	21,604	10.11	9
10	Activity Assistants	3,913	4,336	46,312	10.68	10
11	Social Service Worker	2,189	2,341	32,770	14.00	11
12	Dietician					12
13	Food Service Supervisor	2,692	2,905	30,032	10.34	13
14	Head Cook					14
15	Cook Helpers/Assistants	19,742	21,299	230,195	10.81	15
16	Dishwashers					16
17	Maintenance Worker	6,551	6,963	97,416	13.99	17
18	Housekeepers	13,262	14,478	134,631	9.30	18
19	Laundry	4,269	4,453	45,738	10.27	19
20	Administrator	1,800	2,000	53,417	26.71	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,876	7,436	128,147	17.23	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,873	1,969	12,666	6.43	31
32	Other Health Care Program Transport	582	622	8,723	14.02	32
33	Other(specify) <u>See Sch. 20A</u>	2,183	2,359	22,917	9.71	33
34	TOTAL (lines 1 - 33)	128,855	138,374	\$ 1,743,962 *	\$ 12.60	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	136	\$ 6,078	L1, C3	35
36	Medical Director	Monthly	8,400	L9, C3	36
37	Medical Records Consultant	125	5,656	L10, C3	37
38	Nurse Consultant	10	1,414	L10, C3	38
39	Pharmacist Consultant	Monthly	1,980	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	61	3,116	L11, C3	44
45	Social Service Consultant	53	2,872	L12, C3	45
46	Other(specify) _____				46
47	_____				47
48	_____				48
49	TOTAL (lines 35 - 48)	385	\$ 29,516		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	438	\$ 17,511	L10, C3	50
51	Licensed Practical Nurses	328	13,143	L10, C3	51
52	Certified Nurse Assistants/Aides	1,355	35,021	L10, C3	52
53	TOTAL (lines 50 - 52)	2,121	\$ 65,675		53

SEE ACCOUNTANTS' COMPILATION REPORT

Illinois Knights Templar Ha

Provider #: 0010058

08/01/04 to 07/31/05

Schedule 20A

XVIII: A

Line 33 Other (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries, Wages	Average Hourly Rate
Barber/Beauty Shop	1,807.00	1,959.00	19,200.00	9.80
Independent Living	376.00	400.00	3,717.00	9.29
	<u>2,183.00</u>	<u>2,359.00</u>	<u>22,917.00</u>	<u>9.71</u>

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description		Amount	Description		Amount
Kathy Swan	Administrator	0	\$ 53,417	Workers' Compensation Insurance		\$ 71,597	IDPH License Fee		\$
				Unemployment Compensation Insurance		22,091	Advertising: Employee Recruitment		9,907
				FICA Taxes		151,837	Health Care Worker Background Check (Indicate # of checks performed 215)		1,720
				Employee Health Insurance		421,598	Life Services Network		3,702
				Employee Meals			Miscellaneous Dues & Subscriptions		1,090
				Illinois Municipal Retirement Fund (IMRF)*			Miscellaneous licenses		408
				Employer Pension Contribution		63,865			
				Dental Insurance		3,333			
				Fringe Benefits		63,538			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						\$ 53,417			
B. Administrative - Other									
Description			Amount				Less: Public Relations Expense		()
			\$				Non-allowable advertising		()
							Yellow page advertising		()
							TOTAL (agree to Sch. V, line 20, col. 8)		\$ 16,827
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)						\$	G. Schedule of Travel and Seminar**d		
C. Professional Services							Description		Amount
Vendor/Payee	Type		Amount	Description		Line #			
Martensen, Niemann	Legal Fees		\$ 160	N/A			Out-of-State Travel		\$
& Luebchow									
Duane Morris	Legal Fees		124,023				In-State Travel		4,009
Lawrence Travis	Accounting		20,003						
American Express Tax									
& Business Services	Accounting		5,262				Seminar Expense		4,566
Accu-Med Services	Computer Services		6,540						
Conxxus, LLC	Computer Services		285						
WDM Computer Services	Data Processing		6,761						
McKesson Medical	Data Processing		1,200						
Fiorillo and Associate	Data Processing		4,490						
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)						\$ 168,724	Entertainment Expense (agree to Sch. V, line 24, col. 8)		()
				TOTAL		\$	TOTAL		\$ 8,575

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

****See instructions.**

Illinois Knights Templar Ha

Provider #: 0010058

08/01/04 to 07/31/05

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3) 168,724

Disallowed out of period legal fees (9,080)

Total (agree to Schedule V, line 19, column 8) 159,644

SEE ACCOUNTANTS' COMPILATION REPORT

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
 (See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	5 Amount of Expense Amortized Per Year								
					6 FY2002	7 FY2003	8 FY2004	9 FY2005	10 FY2006	11 FY2007	12 FY2008	13 FY2009	14 FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2								N/A					
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Illinois Knights Templar Ha

0010058

Report Period Beginning:

08/01/04

Ending:

07/31/05

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount LSN - \$3702; INHAA - \$100
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 31,239 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 41,063
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount \$ 2,077
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ 0
c. What percent of all travel expense relates to transportation of nurses and patients? 0
d. Have vehicle usage logs been maintained Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Altschuler, Melvoin & Glasser LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Not yet available
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fee

RECONCILIATION REPORT

03:46 PM 3/20/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB- SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB- SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-280,070	equal to	-280,070	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	0	equal to	0	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	145,323	equal to	145,323	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	180	equal to	180	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	0	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	152,109	equal to	152,109	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	44,783	equal to	44,783	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	819,183	equal to	819,183	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,337,101	equal to	1,337,101	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	1,357,936	equal to	1,357,936	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	145,503	equal to	145,503	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	323,290	equal to	323,290	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	41,063	equal to	41,063	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	892,060	equal to	892,060	0	O.K.	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	67,916	equal to	67,916	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	32,770	equal to	32,770	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	260,227	equal to	260,227	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	97,416	equal to	97,416	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	134,631	equal to	134,631	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	45,738	equal to	45,738	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	53,417	equal to	53,417	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	128,147	equal to	128,147	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	1,743,962	equal to	1,743,962	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	6,078	< or = to	6,078	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	8,400	< or = to	8,400	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	74,725	< or = to	74,725	0	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	3,116	< or = to	3,116	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	2,872	< or = to	2,872	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	53,417	equal to	53,417	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	0	equal to	0	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	168,724	equal to	168,724	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	802,125	equal to	802,125	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	16,827	equal to	16,827	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	8,575	equal to	8,575	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	41,063	equal to	41,063	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	2,051	equal to	2,051	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	0	equal to	0	#VALUE!	#VALUE!	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	0	equal to	0	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	N/A	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	26,204	equal to	26,204	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	3,849,627	equal to	3,849,627	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	853,260	equal to	853,260	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	2,407,899	equal to	2,407,899	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	2,868,332	equal to	2,868,332	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-1,078,262	equal to	-1,078,262	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..l	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	3,142,772	equal to	3,142,772	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

Illinois Knights Templar Ha
IDPA Comparative Data - Per Resident Day Cost
Year Ending 07/31/05

Enter your HSA # in next column
Census (Pulls from Page 2)

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22,539

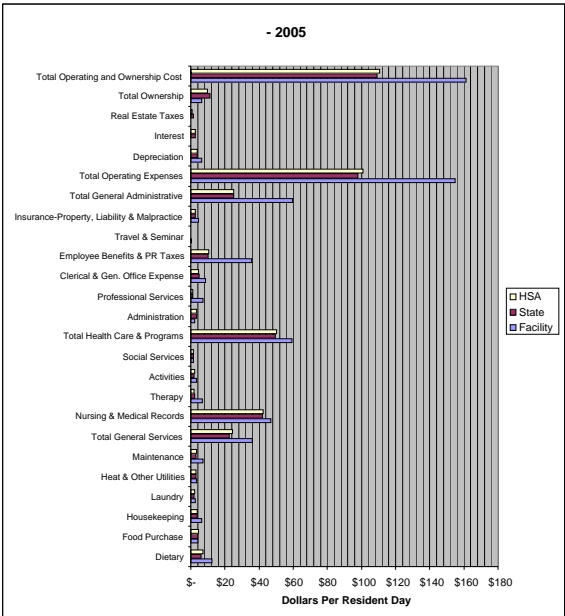
Cost Report Line	Description	Average Median Cost Per Day		Your Facility	State	HSA	IDPA LTC Profiles	Cost Report Line	Description	State-Wide	LTC Median Per Diem Cost by HSA - 2003 Cost Reports											10th %	90th %
		2003 (Run June 1, 2004)																					
UN-INFLATED																							
											HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		
											1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	12.27	6.10	7.02			1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81	
2	Food Purchase	4.21	4.31	4.47			2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04	
3	Housekeeping	6.46	3.70	3.59			3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80	
4	Laundry	2.62	1.85	2.23			4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14	
5	Heat & Other Utilities	3.44	2.95	3.17			5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25	
6	Maintenance	7.06	3.01	3.26			6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12	
8	Total General Services	36.07	22.58	24.49			8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51	
10	Nursing & Medical Records	46.93	41.83	42.52			10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47	
10A	Therapy	6.75	2.10	1.86			10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55	
11	Activities	3.30	1.91	2.18			11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45	
12	Social Services	1.58	1.42	1.45			12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00	
16	Total Health Care & Programs	59.32	49.48	50.39			16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23	
17	Administration	2.37	3.36	3.33			17	Administration	3.36	3.33	3.15	3.13	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21	
19	Professional Services	7.08	0.99	1.09			19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44	
21	Clerical & Gen. Office Expense	8.45	4.79	4.32			21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78	
22	Employee Benefits & PR Taxes	35.59	10.09	10.42			22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34	
24	Travel & Seminar	0.38	0.08	0.10			24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43	
26	Insurance-Property, Liability & Malpractice	4.65	2.58	2.47			26	Insurance-Property, liability & Malpractice	2.47	2.58	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32	
28	Total General Administrative	59.56	24.94	25.31			28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14	
29	Total Operating Expenses	154.95	98.06	100.77			29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56	
30	Depreciation	6.45	3.70	3.82			30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43	
32	Interest	-	2.54	2.81			32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53	
33	Real Estate Taxes	-	1.38	0.92			33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85	
37	Total Ownership	6.46	11.11	9.73			37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58	
TOTAL OPERATING & OWNERSHIP COST											110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14

Notes:

Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.

The Average Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.

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IDPA Comparative Data - Per Resident Day Cost
Year Ending

Enter your HSA # in next column
Census (Pulls from Page 2)

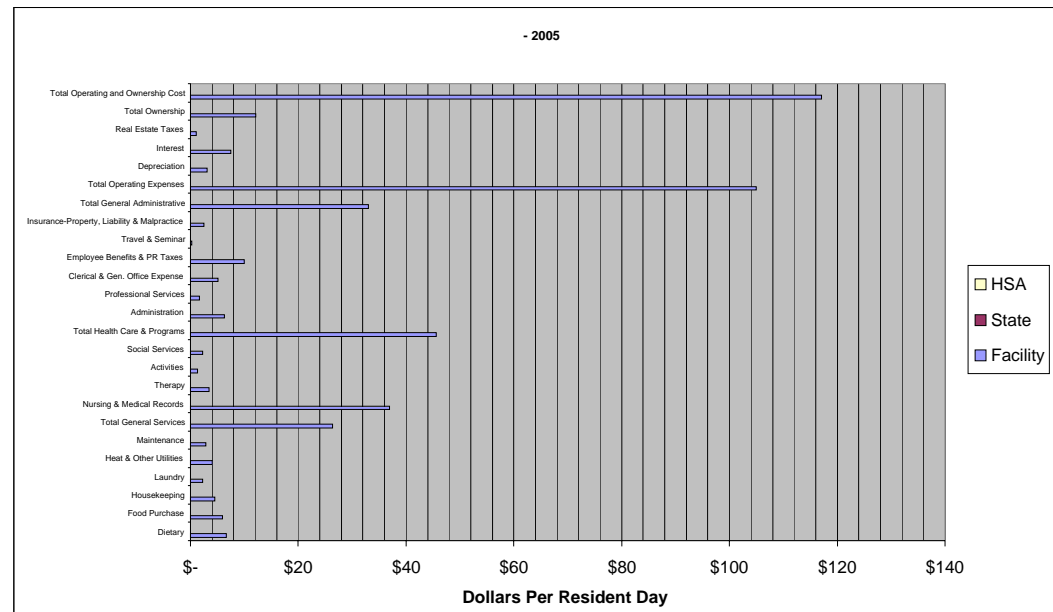
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Cost Report Line	Description	2005	2004 Median		2004	2004 Median		2003	2003 Median		2002	2002 Median	
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	6.70	-	-	#DIV/0!	-	-	#DIV/0!	6.01	7.28	#DIV/0!	6.01	7.28
2	Food Purchase	5.89	-	-	#DIV/0!	-	-	#DIV/0!	4.27	4.52	#DIV/0!	4.27	4.52
3	Housekeeping	4.49	-	-	#DIV/0!	-	-	#DIV/0!	3.65	3.84	#DIV/0!	3.65	3.84
4	Laundry	2.28	-	-	#DIV/0!	-	-	#DIV/0!	1.90	2.15	#DIV/0!	1.90	2.15
5	Heat & Other Utilities	4.03	-	-	#DIV/0!	-	-	#DIV/0!	2.71	2.84	#DIV/0!	2.71	2.84
6	Maintenance	2.87	-	-	#DIV/0!	-	-	#DIV/0!	2.99	3.41	#DIV/0!	2.99	3.41
8	Total General Services	26.31	-	-	#DIV/0!	-	-	#DIV/0!	22.09	24.39	#DIV/0!	22.09	24.39
10	Nursing & Medical Records	36.98	-	-	#DIV/0!	-	-	#DIV/0!	40.68	42.79	#DIV/0!	40.68	42.79
10A	Therapy	3.42	-	-	#DIV/0!	-	-	#DIV/0!	1.85	1.90	#DIV/0!	1.85	1.90
11	Activities	1.35	-	-	#DIV/0!	-	-	#DIV/0!	1.88	2.12	#DIV/0!	1.88	2.12
12	Social Services	2.28	-	-	#DIV/0!	-	-	#DIV/0!	1.44	1.46	#DIV/0!	1.44	1.46
16	Total Health Care & Programs	45.64	-	-	#DIV/0!	-	-	#DIV/0!	47.55	50.19	#DIV/0!	47.55	50.19
17	Administration	6.28	-	-	#DIV/0!	-	-	#DIV/0!	3.39	3.49	#DIV/0!	3.39	3.49
19	Professional Services	1.64	-	-	#DIV/0!	-	-	#DIV/0!	0.98	1.00	#DIV/0!	0.98	1.00
21	Clerical & Gen. Office Expense	5.15	-	-	#DIV/0!	-	-	#DIV/0!	4.58	4.07	#DIV/0!	4.58	4.07
22	Employee Benefits & PR Taxes	10.02	-	-	#DIV/0!	-	-	#DIV/0!	9.63	10.11	#DIV/0!	9.63	10.11
24	Travel & Seminar	0.20	-	-	#DIV/0!	-	-	#DIV/0!	0.09	0.12	#DIV/0!	0.09	0.12
26	Insurance-Property, Liability & Malpractice	2.48	-	-	#DIV/0!	-	-	#DIV/0!	2.19	1.93	#DIV/0!	2.19	1.93
28	Total General Administrative	33.06	-	-	#DIV/0!	-	-	#DIV/0!	23.47	23.64	#DIV/0!	23.47	23.64
29	Total Operating Expenses	105.02	-	-	#DIV/0!	-	-	#DIV/0!	94.39	99.26	#DIV/0!	94.39	99.26
30	Depreciation	3.07	-	-	#DIV/0!	-	-	#DIV/0!	3.53	3.13	#DIV/0!	3.53	3.13
32	Interest	7.53	-	-	#DIV/0!	-	-	#DIV/0!	2.73	2.84	#DIV/0!	2.73	2.84
33	Real Estate Taxes	1.06	-	-	#DIV/0!	-	-	#DIV/0!	1.30	0.77	#DIV/0!	1.30	0.77
37	Total Ownership	12.06	-	-	#DIV/0!	-	-	#DIV/0!	11.44	9.19	#DIV/0!	11.44	9.19
	Total Operating and Ownership Cost	117.08	-	-	#DIV/0!	-	-	#DIV/0!	108.45	108.45	#DIV/0!	105.83	108.45

Notes:

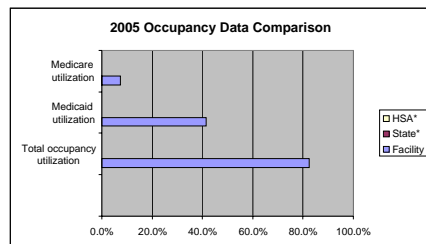
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2001 & 2002 Median Cost Per Day, for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



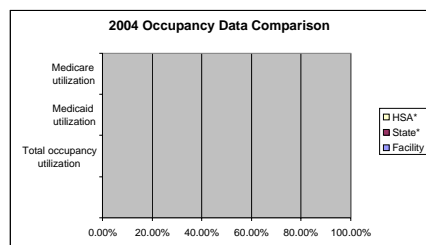
2005

	Your	State*	HSA*
	Facility		
Total occupancy utilization	82.33%	0.00%	0.00%
Medicaid utilization	41.57%	0.00%	0.00%
Medicare utilization	7.49%	0.00%	0.00%
Private pay percent utilization	33.27%	N/A	N/A
Capacity in Patient Days	27,375	N/A	N/A
Census days of service provided	22,539	N/A	N/A



2004

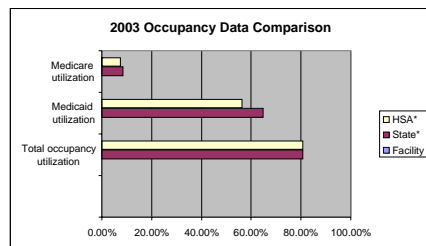
	Your	State*	HSA*
	Facility		
Total occupancy utilization	#DIV/0!	0.00%	0.00%
Medicaid utilization		0.00%	0.00%
Medicare utilization		0.00%	0.00%
Private pay percent utilization	N/A	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

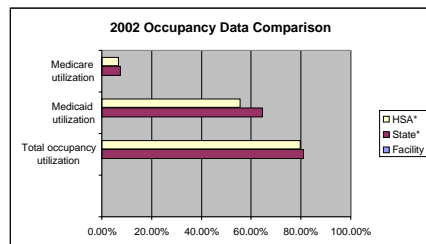
2003

	Your	State*	HSA*
	Facility		
Total occupancy utilization	#DIV/0!	80.80%	80.80%
Medicaid utilization		64.80%	56.40%
Medicare utilization		8.50%	7.50%
Private pay percent utilization	N/A	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A

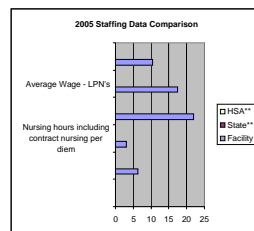


2002

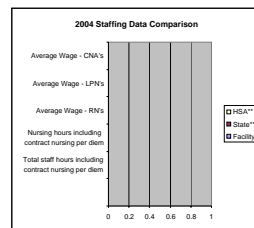
	Your	State*	HSA*
	Facility		
Total occupancy utilization	#DIV/0!	80.90%	79.60%
Medicaid utilization		64.50%	55.50%
Medicare utilization		7.40%	6.80%
Private pay percent utilization	N/A	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	6.23	0.00	0.00
Nursing hours including contract nursing per diem	2.98	0.00	0.00
Average Wage - RN's	21.87	0.00	0.00
Average Wage - LPN's	17.42	0.00	0.00
Average Wage - CNA's	10.44	0.00	0.00

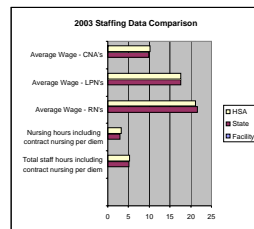


2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	0.00	0.00	
Nursing hours including contract nursing per diem	0.00	0.00	
Average Wage - RN's	0.00	0.00	
Average Wage - LPN's	0.00	0.00	
Average Wage - CNA's	0.00	0.00	

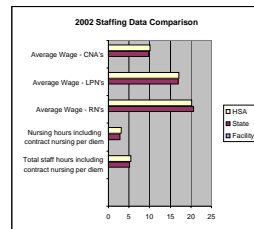


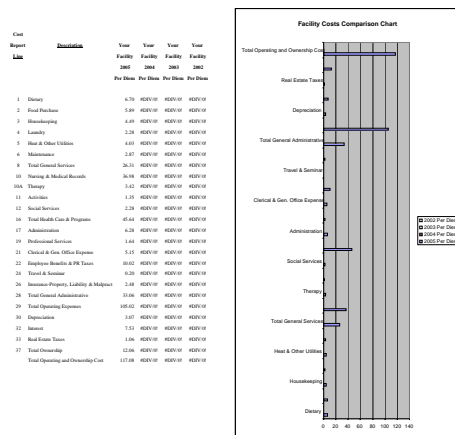
** State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.20	
Average Wage - RN's	21.56	21.14	
Average Wage - LPN's	17.64	17.65	
Average Wage - CNA's	9.91	10.11	

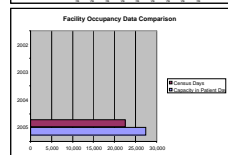
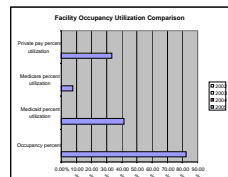


2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	

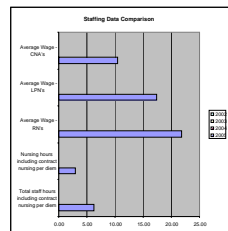




	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	82.33%	4500.00	4500.00	4500.00
Medicare percent utilization	41.57%	0.00%	0.00%	0.00%
Medicaid percent utilization	7.49%	0.00%	0.00%	0.00%
Private pay percent utilization	89.27%	0.00%	0.00%	0.00%
Capacity in Patient Days	27.375	0	0	0
Current Days	30.338	0	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract nursing per day	6.28	0.00	0.00	0.00
Nursing hours including contract nursing per day	2.88	0.00	0.00	0.00
Average Wage- RN's	21.87	0.00	0.00	0.00
Average Wage- LPN's	17.40	0.00	0.00	0.00
Average Wage- CNAs	10.48	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	260,227	10,279	6,078	276,584	0	276,584	0	276,584
2. Food Purchase	0	100,650	0	100,650	0	100,650	(5,758)	94,892
3. Housekeeping	134,631	11,491	0	146,122	0	146,122	(500)	145,622
4. Laundry	45,738	8,783	4,607	59,128	0	59,128	0	59,128
5. Heat and Other Utilities	0	0	77,583	77,583	0	77,583	0	77,583
6. Maintenance	97,416	11,184	50,516	159,116	0	159,116	0	159,116
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	538,012	142,387	138,784	819,183	0	819,183	(6,258)	812,925
9. Medical Director	0	0	8,400	8,400	0	8,400	0	8,400
10. Nursing & Medical Records	892,060	90,989	74,725	1,057,774	0	1,057,774	0	1,057,774
10a. Therapy	0	1,215	150,894	152,109	0	152,109	0	152,109
11. Activities	67,916	3,363	3,116	74,395	0	74,395	0	74,395
12. Social Services	32,770	58	2,872	35,700	0	35,700	0	35,700
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	8,723	0	0	8,723	0	8,723	0	8,723
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	1,001,469	95,625	240,007	1,337,101	0	1,337,101	0	1,337,101
17. Administrative	53,417	0	0	53,417	0	53,417	0	53,417
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	168,724	168,724	0	168,724	(9,080)	159,644
20. Fees, Subscriptions & Promotion	0	0	17,109	17,109	0	17,109	(282)	16,827
21. Clerical & General Office	128,147	61,191	7,319	196,657	0	196,657	(6,138)	190,519
22. Employee Benefits & Payroll	0	0	802,125	802,125	0	802,125	0	802,125
23. Inservice Training & Education	0	0	1,545	1,545	0	1,545	0	1,545
24. Travel and Seminar	0	0	8,575	8,575	0	8,575	0	8,575
25. Other Admin. Staff Trans	0	0	4,901	4,901	0	4,901	0	4,901
26. Insurance-Prop.Liab.Malpractice	0	0	104,883	104,883	0	104,883	0	104,883
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	181,564	61,191	1,115,181	1,357,936	0	1,357,936	(15,500)	1,342,436
29. Total General Administrative	1,721,045	299,203	1,493,972	3,514,220	0	3,514,220	(21,758)	3,492,462
30. Depreciation	0	0	145,323	145,323	0	145,323	0	145,323
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	0	0	0	0	0	0
33. Real Estate	0	0	0	0	0	0	0	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	180	180	0	180	0	180
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	145,503	145,503	0	145,503	0	145,503
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	43,568	0	43,568	0	43,568	0	43,568
40. Barber and Beauty Shop	19,200	1,602	608	21,410	0	21,410	0	21,410
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	41,063	41,063	0	41,063	0	41,063
43. Other (specify):*	3,717	5,303	249,292	258,312	0	258,312	(258,312)	0
44. Total Special Cost Ce	22,917	50,473	290,963	364,353	0	364,353	(258,312)	106,041
45. Grand Total	1,743,962	349,676	1,930,438	4,024,076	0	4,024,076	(280,070)	3,744,006

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	47,546	47,546
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	500,955	500,955
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	34,131	34,131
7. Other Prepaid Expenses	21,702	21,702
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	604,334	604,334
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	82,951	26,204
14. Buildings, at Historical Cost	3,875,945	3,814,521
15. Leasehold Improvements, Historical Cost	35,106	35,106
16. Equipment, at Historical Cost	725,538	853,260
17. Accumulated Depreciation (book methods)	-2,348,426	-2,407,899
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	167,324	158,619
24. Total Long-Term Assets	2,538,438	2,479,811
25. Total Assets	3,142,772	3,084,145
CURRENT LIABILITIES		
26. Accounts Payable	78,240	78,240
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	138,445	138,445
31. Accrued Taxes Payable	15,142	15,142
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	42,613	42,613
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	274,440	274,440
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	0
40. Mortgage Payable	0	0
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	0	0
46. Total Liabilities	274,440	274,440
47. Total Equity	2,868,332	2,809,705
48. Total Liabilities and Equity	3,142,772	3,084,145

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	2,809,834
2. Discounts and Allowances for all Levels	-320,734
Subtotal - Inpatient Care	2,489,100
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	229,463
7. Oxygen	470
Subtotal - Ancillary Revenue	229,933
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	10,497
14. Non-Patient Meals	2,077
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	7,500
18. Sale of Supplies to Non-Patients	0
19. Laboratory	3,152
20. Radiology and X-Ray	0
21. Other Medical Services	83,947
22. Laundry	0
Subtotal - Other Operating Revenue	107,173
24. Contributions	0
25. Interest and Other Investments Income	0
Subtotal - Non-Operating Revenue	-
27. Other Revenue (specify):	119,608
28. Other Revenue (specify):	0
Subtotal - Other Revenue	119,608
30. Total Revenue	2,945,814
31. General Services	819,183
32. Health Care	1,337,101
33. General Administration	1,357,936
34. Ownership	145,503
35. Special Cost Centers	323,290
35. Provider Participation Fee	41,063
37. Other	0
40. Total Expenses	4,024,076
41. Income Before Income Taxes	-1,078,262
42. Income Taxes	0
43. Net Income or Loss for the Year	-1,078,262

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LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2005 (Run June 1, 2004)

UN-INFLATED

[illegible]

2005 - Average Wage Data Table

[illegible]

2005 - Staffing and Occupancy Data

[illegible]

2004 Costs

2004
Census

Cost	
<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2004 (Run June 1, 2004)

UN-INFLATED

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2004		2004
Costs		Census
Cost		
Report		
<u>Line</u>	<u>Description</u>	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
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22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2004 - Average Wage Data Table

[illegible]

2004 - Staffing and Occupancy Data

[illegible]

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

UN-INFLATED

Cost Report		State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
<u>Line</u>	<u>Description</u>		1	2	3	4	5	6	7	8	9	10	11	
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.06	0.06	0.06	0.06	0.05	0.10	0.07	
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	

10th %	90th %
4.13	9.81
3.36	6.04
2.48	5.80
0.91	3.14
2.05	4.25
1.92	5.12
17.57	31.51
27.25	64.47
-	10.55
1.06	3.45
0.58	3.00
32.10	77.23
1.71	7.21
0.07	3.44
2.49	10.78
6.33	19.34
-	0.43
0.88	4.32
16.95	39.14
69.40	142.56
1.01	8.43
-	11.53
-	4.85
3.76	23.58
73.16	166.14

Cost Report		2003 Census
<u>Line</u>	<u>Description</u>	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2003 - Average Wage Data Table

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.10
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67

2003 - Staffing and Occupancy Data

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2002 Cost Reports
2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line	1	2	3	4	5	6	7	8	9	10	11	
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30	
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00	
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	20.12	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	17.04	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05	9.62
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.86	24.75	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.44	21.27

2002 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line	1	2	3	4	5	6	7	8	9	10	11	
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	82.00%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	6.80%	7.00%